

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

IN THE MATTER OF:

RESOLUTION NO. 25-273

APPROVE PREPAYMENT OF TYLER ONGOING
CONTRACT DUE TO NEWLY IMPLEMENTED
ENGROSSED SUBSTITUTE SENATE BILL 5814,
WHICH EXPANDS THE SCOPE OF THE RETAIL
SALES TAX FOR PAYMENTS MADE AFTER
OCTOBER 1, 2025

WHEREAS, on May 28, 2024, the Board of County Commissioners (BOCC) adopted Resolution 24-169, which awarded a contract in the amount of \$1,185,000.00 to Tyler Technologies for implementation of software for the County Technologies Assessment & Tax System utilized by the County Treasurer and Assessor; and

WHEREAS, the County's payment obligations pursuant to the contract require installment payments commensurate with Tyler achieving defined objectives to implement software for the County; and

WHEREAS, at present, Tyler is expected to implement the Assessment & Tax System software by the conclusion of 2026; and

WHEREAS, on July 27, 2025, Engrossed Substitute Senate Bill 5814 became law in Washington. ESSB 5814 expands the scope of the retail sales tax to sales of custom software and the customization of prewritten software; and

WHEREAS, accordingly, any installment payments made to Tyler after October 1, 2025, will be subject to the new retail sales tax; and

WHEREAS, payment of the new retail sales tax is expected to increase cost to the County by approximately \$73,650.

NOW THEREFORE BE IT RESOLVED the BOCC hereby authorizes prepayment of the full outstanding balance of \$876,663 to Tyler Technologies for the County Technologies Assessment & Tax System prior to October 1, 2025 - a move that will save approximately \$73,650 over the remainder of the contract, maintain the current budget allocation and avoid the need for a budget increase.

DONE IN OPEN SESSION this 23rd day of September, 2025.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

Scott Gripp
By: Scott Gripp,
Deputy Prosecuting Attorney

Scott J. Brummer
Scott J. Brummer, Chair

ATTEST:



Lindsey R. Pollock, DVM
Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, CMC
Rieva Lester, CMC,
Clerk of the Lewis County Board of
County Commissioners

Sean D. Swope
Sean D. Swope, Commissioner